tions, requested the defendant, as operator, to file with the Committee a farm operator's report for the said farm. A true and correct copy of the applicable form of report is attached hereto as a part hereof, marked "Plaintiff's Exhibit D". The defendant has, however, failed and refused, and still fails and refuses, to make such farm operator's report for the farm.

VII

Regulations issued pursuant to Section 373 of the Act (7 U.S.C. 1373) require producers, ginners and buyers of cotton to keep specific records, and to make, to the appropriate County Committee, specified reports determined by the Secretary to be necessary to enable him to carry out, with respect to cotton, the provisions of Title III of the Act. Provision is made in the regulations for the issuance of an executed red marketing card to such producers of cotton as will have cotton available for marketing subject to marketing penalties. In connection with the issuance of a red marketing card, there is also issued to the producer a book of marketing certificates in triplicate form, one of which is to be executed by the producer and the buyer at the time each transaction between them involving the sale of cotton takes place. A copy of the executed marketing certificate is retained by the producer, and the original and the other copy thereof are retained by the buyer, who is required to forward the copy to the County Committee. The defendant in this case arranged to have a single red marketing card issued to himself for each of the farms, rather than separate cards to himself and his tenants.

VIII

The purchasers of defendant's cotton, whose names are not known to the plaintiff, have not made reports of their purchases, nor paid any marketing penalties in respect thereto. The defendant, although requested to do so, has failed and refused, and continues to fail and refuse, to complete the partially executed farm operator's report for the farms operated by him during the 1940-1941 and 1941-1942 marketing years, and to file a farm operator's report with respect to the farm operated by him during the 1942-1943 marketing year, as required by the regulations. Defendant has thereby concealed the names and addresses of the buyers of his cotton, with the result that plaintiff has been unable to ascertain from said buyers the data required to be reported by them as to their purchases from the defendant, and to require compliance by said buyers with the provisions of the Act and Regulations. The plaintiff has deducted through set off of amounts due from plaintiff to defendant's tenants on farm serial number 1358, the sum of $80.94, leaving a balance due with respect to defendant's marketing of cotton from said farm of $519.63. The defendant has also failed and refused, and still fails and refuses, to remit to the respective County Committees, for and on behalf of the Secretary, all or any part of the balance due on the marketing penalties incurred by him.

WHEREFORE, plaintiff demands:

(1) That the defendant be required specifically forthwith to complete the farm operator's reports submitted by him to the County Agricultural Conservation Com-